

days previous to the *regular meeting* of the board of county commissioners when such bids will be considered."

It will be noted from a reading of the above section that the term "regular meeting" appears twice in said section and continues with detailed requirements as to the publication of notice and the purchase of such supplies. The Act further provides that supplies, tools and materials not to exceed \$350.00 in any one month may be purchased without receiving bids therefor.

It is my opinion, therefore, that the provisions of the Act contemplate the purchase of these supplies at regular meetings and not at special meetings of the board of county commissioners; that the right to purchase up to \$350.00 worth of supplies in any one month without notice was designed for the meeting of emergencies or small items needed that might have been overlooked at the time the requisition was filled.

It is my opinion, therefore, that your second and third questions should be answered in the affirmative.

HIGHWAY COMMISSION, STATE: Contracts for new construction. Manner of letting.

December 13, 1937.

M. R. Keefe, Chief Engineer,
State Highway Commission of Indiana,
State House Annex,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of December 8 in which you refer to my letter of November 13. Your question now submitted has to do with the proper method of procedure where new construction of county highways is contemplated to be paid for by gasoline tax funds.

In reply to this question your attention is directed to subsection (c), section 6, chapter 135, Acts of the Indiana General Assembly of 1937, which reads as follows:

"(c) All construction of county highways from the funds provided by this Act shall be undertaken by the board of commissioners of the county in the manner

prescribed by this Act, and so far as applicable in the manner authorized and permitted by the county unit highway Act, being chapter 112 of the Acts of the General Assembly of 1919 and any and all Acts amendatory thereof and supplemental thereto, except that the county commissioners shall not receive or act upon any petitions which might otherwise be received and acted upon by virtue of that Act and shall not make or issue any bonds under the terms of that Act for highway construction purposes, so long as any law of this state prohibits the making and issuance of bonds under said Act.”

It will be noted from this section that the term “construction” contemplates new structure, including locating, surveying, plans, acquiring rights of way, actual building, etc. As to this type of work, the board of commissioners are directed to follow insofar as applicable the proceedings authorized and permitted by the County Unit Highway Act. This Act is found in sections 36-301 to 36-331, Burns Indiana Statutes, 1933 Revision. This Act requires that contracts be awarded for this type of work.

**AUDITOR OF STATE: Motor vehicle highway account—
proper fund against which December, 1937, bills shall be
paid.**

December 14, 1937.

Hon. Laurence F. Sullivan,
Auditor of State,
State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of December 14, 1937 with reference to the manner of paying the salaries of Indiana State Police officers and of the operating expenses of the Bureau of Accident Prevention. You submit the following questions:

“You will please determine for this office if salaries payable January 1, 1938 for services rendered in De-